## ABSTRACT OF THE DISCLOSURE

The semiconductor device comprises an intermediate layer formed on a semiconductor substrate 6, the intermediate layer 12 being formed of an oxide containing a first element which is either of a III group element and a V group element, an insulation film formed on the intermediate layer, the insulation film being formed of an oxide of a second element which is the other of the III group element and the V group element, and an electrode 16 formed on the insulation film. Because the intermediate layer of the oxide containing the first element is formed, even when the gate insulation film is formed of  $Al_2O_3$  or others, the interface state density can be depressed to be low. Thus, the semiconductor device can have low interface state density and small flat band voltage shift even when  $Al_2O_3$ , etc. is used as a material of the insulation film.